

**ADOPTED 2006 BUDGET****DEPT:** DEPARTMENT OF AUDIT**UNIT NO.** 1001**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to Section 59.47 of the Wisconsin Statutes and Chapter 57 of the Milwaukee County Ordinances, the Department of Audit is responsible for post auditing the fiscal concerns of Milwaukee County. The term audit is used to describe not only work done in examining financial statements, but also work done in reviewing internal accounting and administrative controls, compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results. The Department's audits are performed in accordance with Government Auditing Standards. In addition, the Department monitors contracts with

vendors of goods and services for compliance with equal opportunity and affirmative action requirements. The Department annually contracts for an audit of the financial statements of Milwaukee County and the Single Audit of Federal and State grants required by Federal OMB Circular A-133 and State Single Audit Guidelines. The staff also reconciles the County's checking accounts. In addition, the Department maintains a Hotline to receive information from citizens and employees regarding waste, fraud and abuse of Milwaukee County resources.

<b>BUDGET SUMMARY</b>				
<b>Account Summary</b>	<b>2004 Actual</b>	<b>2005 Budget</b>	<b>2006 Budget</b>	<b>2005/2006 Change</b>
Personal Services	\$ 1,144,076	\$ 1,241,104	\$ 1,236,841	\$ (4,263)
Employee Fringe Benefits	585,327	696,976	720,355	23,379
Services	356,405	370,496	429,496	59,000
Commodities	4,427	6,776	6,776	0
Other Charges	0	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	0	9,320	0	(9,320)
Capital Contra	0	0	0	0
County Service Charges	271,398	272,842	306,698	33,856
Abatements	(288,165)	(292,805)	(330,388)	(37,583)
<b>Total Expenditures</b>	<b>\$ 2,073,468</b>	<b>\$ 2,304,709</b>	<b>\$ 2,369,778</b>	<b>\$ 65,069</b>
Direct Revenue	26	0	0	0
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
<b>Total Revenue</b>	<b>\$ 26</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Direct Total Tax Levy</b>	<b>\$ 2,073,442</b>	<b>\$ 2,304,709</b>	<b>\$ 2,369,778</b>	<b>\$ 65,069</b>

<b>ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*</b>				
<b>Account Summary</b>	<b>2004 Actual</b>	<b>2005 Budget</b>	<b>2006 Budget</b>	<b>2005/2006 Change</b>
Central Service Allocation	\$ 0	\$ 0	\$ 0	\$ 0
Courthouse Space Rental	180,696	170,621	177,806	7,185
Document Services	122	437	0	( 437)
Tech Support & Infrastructure	36,165	43,648	53,324	9,676
Distribution Services	122	104	139	35
Emergency Mgmt Services	0	0	0	0
Telecommunications	6,887	3,922	5,262	1,340
Record Center	0	0	0	0
Radio	0	0	0	0
Computer Charges	12,396	13,590	25,093	11,503
Applications Charges	19,282	26,741	32,487	5,746
<b>Total Charges</b>	<b>\$ 255,670</b>	<b>\$ 259,063</b>	<b>\$ 294,111</b>	<b>\$ 35,048</b>
<b>Direct Property Tax Levy</b>	<b>\$ 2,073,442</b>	<b>\$ 2,304,709</b>	<b>\$ 2,369,778</b>	<b>\$ 65,069</b>
<b>Total Property Tax Levy</b>	<b>\$ 2,329,112</b>	<b>\$ 2,563,772</b>	<b>\$ 2,663,889</b>	<b>\$ 100,117</b>

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- \* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

<b>PERSONNEL SUMMARY</b>				
	2004 Actual	2005 Budget	2006 Budget	2005/2006 Change
Personal Services (w/o EFB)	\$ 1,144,076	\$ 1,241,104	\$ 1,236,841	\$ (4,263)
Employee Fringe Benefits (EFB)	\$ 585,327	\$ 696,976	\$ 720,355	\$ 23,379
Position Equivalent (Funded)*	20.1	20.0	20.3	0.3
% of Gross Wages Funded	71.7	74.8	88.1	13.3
Overtime (Dollars)**	\$ 0	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

\* For 2004 the Position Equivalent is the budgeted amount

\*\* Delineated for information. (Also included in personal services.)

<b>PERSONNEL CHANGES</b>				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Performance Evaluator 3	Unfund	3/3.0	Audit	\$ (132,042)
			TOTAL	\$ (132,042)

**MISSION**

Through independent, objective and timely analysis of information, the Milwaukee County Department of Audit assists both policymakers and program managers in providing high quality services in a manner that is honest, efficient, effective and accountable to the citizens of Milwaukee County.

**BUDGET HIGHLIGHTS**

- Personal Services expenditures without fringe benefits decrease by \$4,263 from \$1,241,104 to \$1,236,841. In 2006 the Department of Audit will unfund three vacant Performance Evaluator 3 positions for a salary and social security savings of \$132,042.
- Professional service fees to conduct the County-wide audit increase \$10,000, from \$347,000 to \$357,000.
- An appropriation of \$50,000 is included for an audit of Courts efficiency.

- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

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<b>ACTIVITY AND STATISTICAL SUMMARY</b>				
	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2005 Budget</u>	<u>2006 Budget</u>
Person-Hours Available (net of paid time off)	33,250	29,539	35,000	35,000
<u>Allocation of Available Hours</u>				
Financial/Internal Control Reviews	7,641	1,387	8,079	6,000
Economy & Efficiency/Program Results	5,250	8,940	5,688	8,050
EDP Projects	1,430	706	1,867	0
Special Projects/Hotline	4,522	4,687	4,522	6,106
Bank Reconciliation	3,039	4,023	3,476	3,476
Contract Compliance	1,463	1,287	1,463	1,463
Administration	7,647	6,824	7,647	7,647
Other Indirect Time	<u>2,258</u>	<u>1,685</u>	<u>2,258</u>	<u>2,258</u>
Total	33,250	29,539	35,000	35,000
<u>Contract Compliance Activities</u>				
Desk Audits of Affirmative Action Plans	259	259	310	299
Equal Employment Opportunity Certificates Processed	100	77	235	150
<u>Bank Reconciliation Section Activities</u>				
Accounts Reconciled	690	704	648	660